

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in Part E by inserting after section 9 the following:

‘**Sec. E-10. 36 MRSA §1752, sub-§5-D** is enacted to read:

**5-D. Legal services.** "Legal services" means activities provided by a lawyer to assist individuals in seeking or obtaining legal help.’

Amend the bill in Part E in section 18 by striking out all of subsection 17-B (page 26, lines 16 to 26 in L.D.) and inserting the following:

‘**17-B. Taxable service.** "Taxable service" means:

- A. Rental of living quarters in a hotel, rooming house or tourist or trailer camp;
- B. Transmission and distribution of electricity;
- C. Rental or lease of tangible personal property;
- D. Sale of prepaid calling service;
- E. Amusement, entertainment and recreation services;
- F. Installation, repair and maintenance services;
- G. Personal care services;
- H. Personal property services;
- I. Real property services;
- J. Transportation and delivery services; and
- K. Legal services.’

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

## SUMMARY

This amendment adds legal services to the list of services that are subject to the sales tax.